

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-23**

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**PRE-DRAFT CONFERENCE – PUNCH PARAGRAPHS**

**Purpose**

To develop the punch paragraphs and the audit report outline based on the audit findings.

**Background**

The Pre-draft Conference occurs at the end of the audit fieldwork, after the audit staff completes the finding development worksheets. During the pre-draft conference, the City Auditor discusses audit findings with the Supervising Auditor and the audit staff and formulates the strategy for the report-writing phase of the audit project.

Punch paragraphs are the lead paragraphs of the audit report that will normally comprise the audit report's Executive Summary. The punch paragraphs summarize the issues to be addressed in the body of the audit report. The City Auditor writes the punch paragraphs based on the finding development worksheets the audit staff submitted at the end of the audit fieldwork.

**Procedure**

<b>City Auditor, Supervising Auditor, and Audit Staff</b>	1. Hold the pre-draft conference to discuss the finding development worksheets and formulate the strategy for the report-writing phase of the audit project.
<b>City Auditor</b>	2. Write the punch paragraphs based on the finding development worksheets the audit staff submitted at the end of the audit fieldwork.
<b>Audit Staff</b>	3. Prepare an audit report outline based on the punch paragraphs provided by the City Auditor. 4. File the punch paragraphs and audit report outline in the audit workpapers.